THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO.19453 OF 2007

Dated 13th September, 2007

Between:

M/s Prominent Engineering … Petitioner

And

The Appellate Deputy Commissioner
And another … Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO.19453 OF 2007

O R D E R (Per the Hon'ble Sri Justice Bilal Nazki):

Heard learned counsel for the parties and they have no objection if the writ petition is disposed of at this stage.

The petitioner filed an appeal, which was rejected by order dated 15-02-2006 on the ground that the petitioner has not deposited 12.5% of the disputed tax in terms of second proviso to Section 31 (1) of the Value Added Tax Act, 2005. The order was communicated to the petitioner on 10-11-2006. The petitioner immediately thereafter deposited the amount on 13-11-2006. He submits that at the time of filing of the appeal, he could not make the deposit, as there was shortage of funds.

In view of the fact that the deposit has now been made, we feel that it would be fair if the appeal is taken on record and heard on merits. Accordingly, we set aside the order dated 15-02-2006 and direct the Appellate Deputy Commissioner-the first respondent to take the appeal on record and decide it on merits.

The writ petition is accordingly allowed. No order as to costs.

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Bilal Nazki,J

Dated 13th September, 2007

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Ramesh Ranganathan,J

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